



LOS ANGELES UNIFIED SCHOOL DISTRICT  
POLICY BULLETIN

**TITLE:** School Athletics

**NUMBER:** BUL-6264.0

**ISSUER:** Trent Cornelius  
Coordinator, Interscholastic Athletic Office

V. Luis Buendia, Controller  
Accounting & Disbursements Division

**DATE:** March 31, 2014

**ROUTING**

- ESC Operations
- Administrators
- Principals
- Financial Managers
- Coordinating Financial Managers
- Athletic Directors
- Athletic Coaches

**PURPOSE:** The purpose of this Bulletin is to highlight certain information contained in Publication 465, “Student Body Policies and Accounting Procedures – Secondary Schools” for the Athletic program as well as to provide guidelines regarding additional fundraising issues and requirements of the Interscholastic Athletic Office (IAC). This bulletin is being issued as part of the response to findings noted in the Office of the Inspector General audit report OA 13-502, “School Athletics and Physical Education Programs”.

**GUIDELINES:** Athletic teams are allowed to fundraise only when they are properly established as a club. To establish a club, submit an Application for Student Body Club (Attachment A), a constitution (Attachment B), and an annual budget (Attachment C) to the Associated Student Body (ASB) leadership and then to the school principal for approval. Once approved, a trust account will be established on the ASB’s books to account for the income and expenditures generated.

Per California Interscholastic Federation (CIF) rules, fundraising or expenditures related to out-of-season *competitions/events* are not allowed. Out of season fundraising other than *competitions/events* are allowed, along with expenditures for supplies and equipment as long as they are not used for an out of season competition/event. An in-season calendar for all sports can be found on the District Athletic Office’s website at “www.lausd.net”, “Offices”, Interscholastic Athletics or by the following link [Interscholastic Athletics](#).

If an athletic team wishes to host an in-season tournament, an “Application to Host a Sanctioned Tournament” and related documents must be completed. This application can be obtained from the District’s Athletic Office’s website at “www.lausd.net”, “Offices”, Interscholastic Athletics or by the following link [Interscholastic Athletics](#).

Prior to holding any fundraising event/activity by an athletic team club, a Request for Authorization (Form 34-EHJ-8-ATH - Attachment D) must be submitted to the ASB leadership and school principal and approved. If the ASB leadership and school administration approve the event, it should be submitted to the Student Body Finance Section for review *at least two weeks prior to the event*. The Student Body Finance



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Section will notify the school's financial manager if the event has been approved/disapproved. Attachment E contains a flow chart illustrating the fundraising process.

If the fundraiser is approved, the "Parent Permission Slip" – Attachment F – must be obtained from all members whether or not they participate in the fundraising event. Club members cannot be required to fundraise in order to participate on a sports team.

As with all clubs, proceeds from events/activities that are not limited to only athletic club members and their immediate family, must be split with the general student body with no more than 50% being credited to the club.

Collections from any fundraising event must be supported by appropriate documentation such as auxiliary receipts or pre-numbered ticket sales. The financial manager will provide the required auxiliary receipt books as needed to coaches so that proper documentation will occur for any collections received from students. When the coach receives any cash/check collections for an activity, he/she must prepare a receipt. The receipt should be written to the student making the payment. If a check is received for payment, the student's name should be written in the memo section of the check. This assists with collections on Non Sufficient Fund (NSF) checks and the reconciliation of the account.

Collections made by coaches must be turned in to the Student Store/Finance Office at least once a week, prior to any weekend or holiday, as well as on the last calendar day of the month. However, total collections that are \$25 or more must be turned in daily along with the collection receipts to the Student Store/Finance Office. Receipt records must accompany all collections turned in to the Student Store/Finance Office for verification and audit purposes.

The Financial Manager will balance the receipt records to the funds collected, and a Master Receipt will be prepared by the finance office and issued to the coach. The Financial Manager should write the Master Receipt number, the total amount received, and the date behind the last receipt accounted for in the auxiliary receipt book. This is required for audit purposes. The auxiliary receipt book should then be returned to the coach if collections are to continue.

Requests for expenditure of funds from the athletic club's trust account, must be approved by the club sponsor, club officer, and the principal, using the Request for Check or School Purchase Order and recorded in the club minutes. Prior to purchasing equipment and supplies, best practices dictate that three quotes should be received in order to ensure the most favorable terms for the club. As with any ASB club, club sponsors are not paid a stipend from District funds, ASB funds, or club funds to serve as a sponsor.



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Coaches do not have any authority to order uniforms, equipment, supplies, etc. directly from a vendor without an approved Request for Expenditure, and School Purchase Order either from a club's trust account or the general ASB funds. Any purchase made or contract entered into in violation of the guidelines described in this Bulletin are void and not binding on the District or the ASB. Those individuals who violate these guidelines shall be personally financially liable to the vendor. In addition, coaches may lose their LAUSD coaching eligibility.

The Office of the General Counsel has developed a protocol for school administrators who receive calls or invoices from vendors for unauthorized purchases for athletic teams or athletic departments. This protocol, as well as a sample response letter, can be found in Attachment H.

### **RELATED RESOURCES:**

Publication 465, "Student Body Policies and Accounting Procedures – Secondary Schools", School Fiscal Services Division, May 2009

Bulletin 3732.0, "Procedures for Collections of Funds at Secondary Schools"

### **ASSISTANCE:**

For further assistance fundraising and expenditure issues, please contact your Coordinating Financial Manager. For assistance with questions related to the athletics program, please contact the District's Interscholastic Athletic Office at (213) 241-5847.

Name of School \_\_\_\_\_

### Application for Student Club

I. We, the students of the \_\_\_\_\_ (name of the school site), request permission to form a Student Club. Attach a list of the students sponsoring this application.

II. This club will be called \_\_\_\_\_  
and will have as its purpose: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

III. Mr./Ms . \_\_\_\_\_ (name of certificated faculty member) will serve as the advisor for this club for the \_\_\_\_\_ school year.

IV. We have attached:  
A copy of the proposed constitution for this club.  
A copy of the proposed budget for this club for the school year.

V. Submitted by:

Student Club Representative: \_\_\_\_\_  
Signature, Title and Date

Club Advisor: \_\_\_\_\_  
Signature, Title and Date

Approved by:  
Principal/Site Administrator: \_\_\_\_\_  
Signature, Title and Date

ASB President: \_\_\_\_\_  
Signature, Title and Date

Recorded in Student Council Minutes on (date): \_\_\_\_\_

(Name of School)

**ASB Constitution and Bylaws for**  
(Name of Club)

Article I – Name, Purpose and Authority

The name of the organization will be the \_\_\_\_\_(Name of Club) of the \_\_\_\_\_(Name of School)

This organization will have as its purpose (identify specific purpose of the club) as directly approved by the student council and indirectly by the school site administrator and the governing board of the (name of the school district).

Article II – Membership

- a. All students enrolled in \_\_\_\_\_(Name of School) are eligible for membership.
- b. This club has no affiliation with any non-school club, any political or religious organization, or with any organization which denies membership on the basis of race, color, creed, or political belief. (Board Rule 2262)

Article III – Meetings

Meetings will be held (state time and date, such as every Wednesday, immediately after school) unless a special meeting is called.

Article IV – Club Officers

The club officers shall consist of the following:

- President
- Vice-President
- Treasurer
- Secretary

Article V – Duties

The club president will have the following duties:

- To preside over meetings of the club.
- To call special meetings of the club.
- To plan and prepare an agenda for the club meetings.

The club vice-president will have the following duties:

- To serve as the club president if the president becomes unable to fulfill his/her duties either temporarily or permanently.
- To support the club president

The club treasurer will have the following duties:

- To maintain complete and accurate record of all club receipts and disbursements
- To oversee club fund-raising efforts

- To supervise the preparation of the club budget

The club secretary will have the following duties:

- To maintain accurate minutes of each club meeting
- To carry out all correspondence for the club

The publicity chair will have the following duty:

- To publicize all club activities and fund-raisers through the school newspaper, the school marquee, and school bulletin boards

#### Article VI – Elections

The club will hold the election of officers once a year. The voting will take place by secret ballot.

#### Article VII – Amendment

A two-thirds majority vote of the members in attendance is required to amend this club constitution.

Name of School \_\_\_\_\_

Name of Club \_\_\_\_\_

### Annual Budget Development

Fiscal Year: \_\_\_\_\_

Description of Fundraising Event/Activity	Estimated Revenues	Estimated Expenses

Difference between total revenues and expenses: \_\_\_\_\_

Plus carryover (ending balance) from prior year: \_\_\_\_\_

Projected ending balance: \_\_\_\_\_

Report prepared by club representative:

\_\_\_\_\_

Signature and Date

Report reviewed by club advisor:

\_\_\_\_\_

Signature and Date

Presented and approved by ASB on:

\_\_\_\_\_

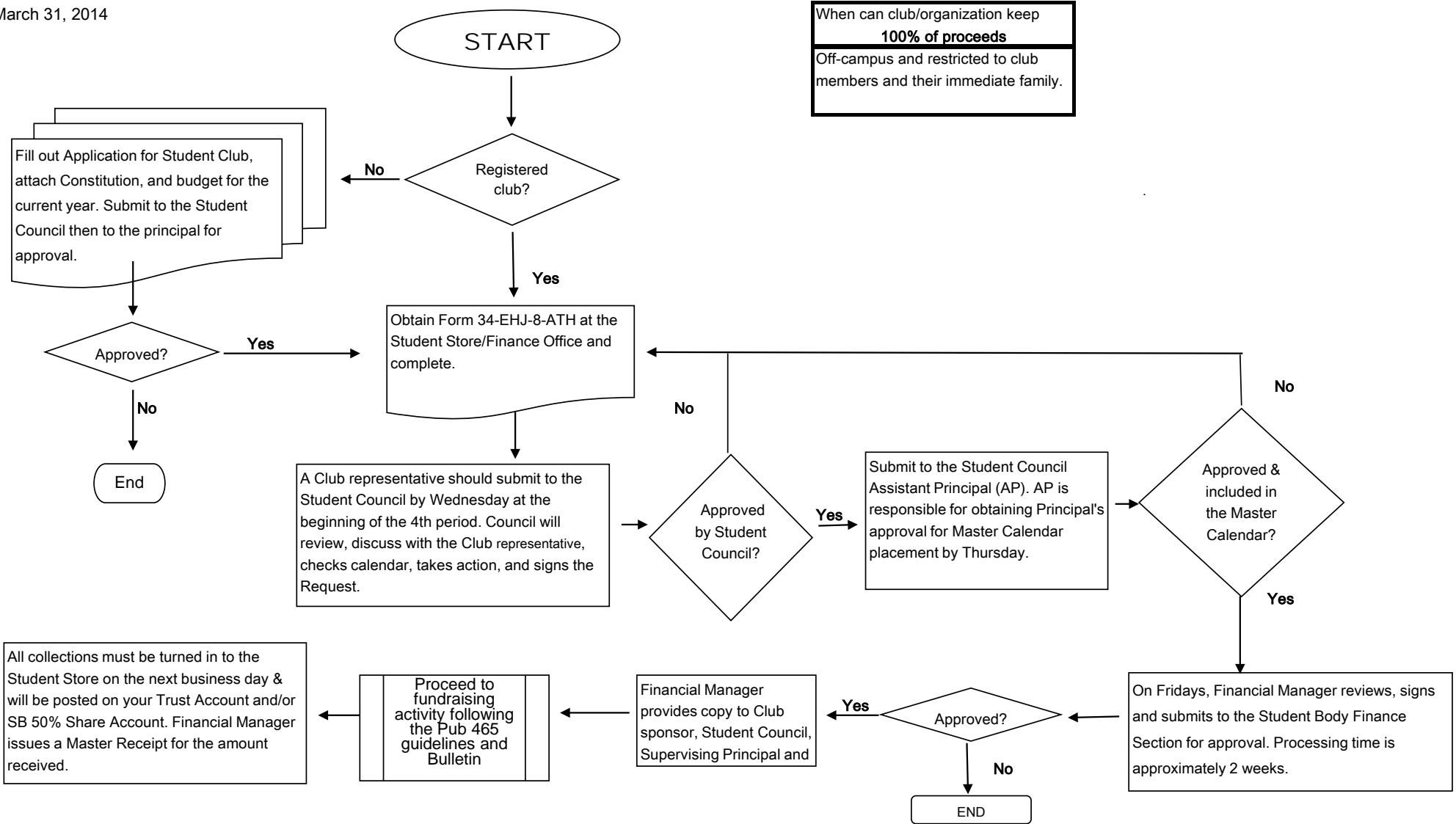
Signature, Title and Date





FUNDRAISING/INCOME GENERATING ACTIVITY FLOWCHART -ATHLETICS

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When can club/organization keep  
**100% of proceeds**  
Off-campus and restricted to club members and their immediate family.



*Los Angeles Unified School District*  
*Interscholastic Athletics Office*

**PARENT PERMISSION SLIP**

**FOR STUDENT PARTICIPATION IN FUND-RAISING**

The fund-raising project described below has been approved with the condition that your child may not participate without parental permission. All fundraising is strictly voluntary and cannot be used to exclude students from participating in a program. Please sign and return to your child's school office. This form should be filed with the school site financial manager.

PARENT INFORMATION

A. Organization or group holding activity:

\_\_\_\_\_

B. Advisor or representative: \_\_\_\_\_

C. Fund-raising activity:

1. Purpose:

\_\_\_\_\_

2. Type of fundraiser/fundraiser event: \_\_\_\_\_

\_\_\_\_\_

4. Dates and times of participation (3 week maximum):

Dates: \_\_\_\_\_

Hours: \_\_\_\_\_

D. The profits from this activity will be used for: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I do \_\_\_\_\_ do not \_\_\_\_\_ give permission for \_\_\_\_\_

(Student's Name)

to take part in the fund-raiser described above.

\_\_\_\_\_  
Parent Name – **PLEASE PRINT**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Parent Signature



# ASB UNIFORM INVENTORY

**SPORT:** \_\_\_\_\_ **YEAR:** \_\_\_\_\_  
**COACH:** \_\_\_\_\_ **LEVEL:** \_\_\_\_\_

PLAYER NAME	DESCRIPTION	SIZE	UNIFORM NUMBER	DATE ISSUED	DATE RETURNED

**Athletic Director Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Coach Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**\*COPY TO BE FILED WITH FINANCIAL MANAGER**

## **PROTOCOL FOR UNAUTHORIZED PURCHASES FOR ATHLETIC TEAMS OR ATHLETIC DEPARTMENTS**

The Office of General Counsel has developed the following protocol for responding to invoices from vendors that request payment for unauthorized purchases associated with athletic teams. This protocol can be used to determine whether the school is financially responsible for the unauthorized purchases.

Contracts and Purchase Orders that are neither approved by the Board of Education nor signed by an employee with authority to bind the district are void by operation of law. Most permitted expenditures for athletic teams are approved in the Associated Student Body (ASB) budget and must be approved by the Principal, the Faculty Advisor, and an ASB Representative. All authorizations must be in writing. The Financial Manager must issue a written "Request for Checks or Purchase Order" for each expense prior to the expenditure taking place. The ASB is not obligated to pay for those expenditures that did not have a Purchase Order issued.

### **Protocol**

#### **Step 1**

If a vendor contacts a school and indicates purchases were authorized that now require payment by the school, a school should first ask for the corresponding invoices. These invoices should indicate the purchase order number that was issued to authorize the purchases.

#### **Step 2**

Once those invoices are received, verify 1) that the purchase order number identified corresponds to one provided to the Financial Manager; 2) that the purchase order was issued prior to the expenditure taking place; and 3) that the expenditures were approved in the ASB budget and by the Principal, the Faculty Advisor, and an ASB Representative.

#### **Step 3**

If the invoices provided do not contain a purchase order number that corresponds to one provided to the Financial Manager, send the attached form letter to the vendor denying the school's responsibility for the invoices.

#### **Step 4**

Retain a copy of the invoices and the letter sent to the vendor denying the school's responsibility for the purchases in case there is further action by the vendor.

If you have any questions or would like additional information, please feel free to contact the Office of General Counsel at (213) 241-7600.

[SCHOOL LETTERHEAD]

[Date]

[Sales Contact]  
[Vendor]  
[Address]  
[City, State ZIP]

Dear [Sales Contact] *or* To Whom It May Concern:

I am in receipt of Invoice #s [insert invoice numbers] requesting payment for products ordered allegedly for our athletic team. Our school has not authorized these purchases and is, therefore, not responsible for the balances due.

Expenditures for Los Angeles Unified School District (“LAUSD”) athletic teams must be approved by the School Principal, the Faculty Advisor, and an Associated Student Body Representative. All authorizations must be in writing and must be accompanied by a purchase order prior to the expenditure taking place. The ASB is not obligated to pay for those expenditures that did not have a purchase order issued. Since you have failed to provide a valid purchase order for the product(s) provided to the athletic team, the expenditures are considered unauthorized and the invoices will not be paid by the LAUSD.

Persons dealing with a public agency are presumed to know the law with respect to the prescribed mode of contracting and act at their peril if they deviate from it. For future reference, please refrain from supplying product(s) to our athletic teams without first obtaining a valid district-issued purchase order number.

If you have any questions or concerns about the validity of future orders, feel free to contact me directly.

Respectfully,

[Name]  
Principal